

Whatever his true identity, the people of Albuquerque are grateful for all he has done for us.

Mr. Speaker, let us wish Thunder Boy God-speed in all the battles he faces.

A BILL TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO PROVIDE THAT ANCESTORS AND LINEAL DESCENDANTS OF PAST OR PRESENT MEMBERS OF THE ARMED FORCES SHALL BE TAKEN INTO ACCOUNT IN DETERMINING WHETHER A VETERANS' ORGANIZATION IS EXEMPT FROM TAX

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 11, 2000

Mr. HOUGHTON. Mr. Speaker, I am pleased to join my colleague from New York, Mr. RANGEL, in introducing our bill to fix a current problem in the Internal Revenue Code regarding use of American Legion Post facilities by members and their families. That is, who qualifies as a "member" versus a guest, for purposes of unrelated business income and the exempt status of the Legion Posts. We do not believe Congress intended or contemplated that use of the facilities by families of the member would result in unrelated business income, or worse yet, the possibility of losing the Post's tax exemption under Section 501(c)(19).

By congressional charter, only veterans who served during specifically designated wars may become "members" of the American Legion. Section 501(c)(19) requires only that 75 percent of the members be current or former members of the Armed Forces, and substantially all the other members are cadets, spouses, widows or widowers of past or present members. The IRS says substantially all is 90 percent. The Legion requires internally that 100 percent of its members be qualifying veterans. However, the Legion has many programs, such as the Sons of the American Legion (SAL), as well as programs involving youth and family support groups. All are designed to further the purposes for which the exemption was granted.

The Post is a family gathering place for many social and patriotic activities. As a result, many family members of numerous generations attend these events. At the present time, the regulations provide that certain relatives related to the war veteran qualify. These include grandparents, brother, sister, and grandchildren. Questions have been raised whether SALs count for the 100 percent or 90 percent test, or might be considered "associate or social members." The same questions arise regarding auxiliary members and relatives beyond the position of the regulation, i.e. great grandparents, great grandchildren, etc. The answers could determine the extent of unrelated business taxable income as well as exempt status. This is not an issue regarding true guests, i.e. unrelated individuals who are, and must be, accompanied by a member. Nor is any substantive change contemplated regarding the sale of life and health insurance to members as provided in Section 512(a)(4). That section would be

amended to conform the definition to Congressional charter members and their dependents.

Our bill would eliminate these potential issues by providing that the definition of "member" for purposes of the exemption status and unrelated business income would be expanded to include "ancestors or lineal descendants of the member" (i.e. past or present member of the Armed Services meeting the congressional charter definition).

We believe this change is not only fair, but recognizes the original intent of Congress, and the fact that more distant relatives of the member will come into existence over time. We hope our colleagues will join us in cosponsoring this legislation.

THE 3M SALUTE TO SCHOOL LIBRARIES

HON. EDOLPHUS TOWNS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 11, 2000

Mr. TOWNS. Mr. Speaker, today I congratulate 3M, in partnership with the American Association of School Librarians, for their donation of \$1 million in detection systems to school library media centers in 2000.

In an effort to help school libraries maintain their valuable resource, 3M, a leader in library security, has launched "3M Salute to Schools," a program which will donate up to \$1 million in 3M detection systems for up to 100 schools in the United States. The American Association of School Librarians (AASL) will be responsible for receiving applications and selecting recipients for the donations.

The program is open to middle and high schools in the United States. Schools selected will be awarded a 3M Detection System for the entrance/exit of their media center, a supply of 3M Tattle-Tape security strips for marking items in their collection and necessary materials processing accessories. Individual donations will vary depending upon the size of the collection and the physical layout of the media center. To receive the donation, a school must meet eligibility requirements, including demonstrating a need for a security system.

Schools must apply by May 31, 2000, applications are available by calling the AASL Fax on Demand at 1-800-545-2433, then press 4 and request document No. 802. Recipients will be announced at the AASL Annual Conference, July 8-11.

For more information about "3M Salute to Schools," contact the AASL awards program at 1-800-545-2433 ext. 4383 or cattenh@ala.org.

This important award program reflects 3M's and AASL's shared commitment to education and investing in our nation's schools.

It is with this outstanding award, Mr. Speaker, that I offer this tribute in honor of 3M and their contribution to our nation's school libraries.

REGARDING: MR. B AND SOUTHMOST COLLEGE

HON. SOLOMON P. ORTIZ

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 11, 2000

Mr. ORTIZ. Mr. Speaker, today I ask my colleagues to join me in commending one of the pillars of my South Texas community, Mr. Raul Besteiro, as he is recognized by the University of Texas at the Brownsville (UT-B) Texas Southmost College as a "Distinguished Alumni" on Friday, May 12.

Mr. B, as Raul Besteiro is affectionately known throughout South Texas, is an educator with the biggest heart I have ever known. We have known each other nearly 20 years. He is a gentle and respected friend who shares my love for all things in South Texas. First as an educator, then in a second career as the Chief Executive Officer and Director of the Port of Brownsville, Mr. B has energetically served the people in the Rio Grande Valley over the course of his life. His work at the Port brings an enormous volume of trade through the Valley, bringing jobs to our area.

It is entirely appropriate that Mr. B be chosen for the honor of Distinguished Alumnus, for he has dedicated his life to the education of young people. He spent the first 33 years of his career in the service of the Brownsville Independent School District (BISD), first as a teacher, then later as Superintendent. He has remained committed to education while in his career as Port Director, offering advice to the school district and employees, and even had a school named after him in 1994. He is a unique educator for the community of Brownsville with the example of his life's work.

The community of Brownsville is lucky to have Raul Besteiro in it. He taught us all the meaning of courage and the remarkable nature of human will when he faced down cancer in the early 1990s. His most recent educational legislative interest, the Brownsville Wetlands Center Act, was signed into law in 1994. This important coordination of industry and UT-B teaches students how to protect, restore, and maintain the fragile ecosystems of the Gulf of Mexico region.

This project—in which Raul Besteiro was a prominent and influential player—combines his love of this community, his dedication to education, and his vision of a future in which the environmental concerns of industry and NAFTA are solved by the people who live in a community inspired ever forward by free trade.

Mr. B is a unique patriot, citizen, and family man, respected by so many people because he offers respect to everyone he meets. I ask the colleagues to join me in commending Raul Besteiro for the honor of indeed being a distinguished alumni of the Brownsville (UT-B) Texas Southmost College.

TRIBUTE TO DR. BRIAN CRAM

HON. SHELLEY BERKLEY

OF NEVADA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 11, 2000

Ms. BERKLEY. Mr. Speaker, I would like to take a moment to recognize a man who has